

EXHIBIT B

Summary of time and fees recorded from October 1, 2009- January 31, 2010

Summary of Time Recorded From October 1, 2009 - January 31, 2010
For Services Provided to the Lehman Examiner

| Matter Number | Matter | Hours | Fees | Discounted Fees |
|-----------------------------------|--|-----------------|------------------------|------------------------|
| 100 | Analysis of Risk Management | 390.3 | \$272,007.50 | \$244,806.75 |
| 200 | Asset Valuation | 5,115.9 | \$3,029,073.50 | \$2,726,166.15 |
| 300 | Bank and Other Third-Party Transactions | 4,702.3 | \$2,527,361.50 | \$2,274,625.35 |
| 400 | Barclays Transactions | 1,375.6 | \$829,696.50 | \$746,726.85 |
| 500 | Case Administration | 1,003.0 | \$447,122.00 | \$402,409.80 |
| 600 | Commercial and Residential Real Estate Analysis | 1,583.5 | \$786,245.00 | \$707,620.50 |
| 700 | Compensation | 938.8 | \$473,395.50 | \$426,055.95 |
| 800 | Cross-Team Communications, Planning and Coordination | 389.4 | \$255,311.00 | \$229,779.90 |
| 900 | Data and Document Management and Analysis | 1,516.9 | \$674,763.00 | \$607,286.70 |
| 1000 | Governance and Fiduciary Duty Issues | 1,097.1 | \$588,595.00 | \$529,735.50 |
| 1100 | Intercompany Transfers | 8,403.6 | \$5,209,915.50 | \$4,688,923.95 |
| 1200 | Liquidity, Credit, other Financial Analysis | 1,400.5 | \$876,543.00 | \$788,888.70 |
| 1300 | Non-Working Travel Time | 903.8 | \$482,307.50 | \$434,076.75 |
| 1500 | Solvency and Capital Adequacy | 2,208.6 | \$1,205,769.50 | \$1,085,192.55 |
| 1600 | Systems Analysis | 1,290.1 | \$574,504.00 | \$517,053.60 |
| 1700 | Witness Interviews | 1,519.7 | \$997,776.00 | \$897,998.40 |
| Total for June - September | | 33,839.1 | \$19,230,386.00 | \$17,307,347.40 |
| Less: 50% of Non-Working Travel | | | | (\$217,038.38) |
| Duff & Phelps' Adjusted Fees | | | | \$17,090,309.03 |
| Blended Hourly Rate | | | | \$505.05 |